

COUNTY OF WILSON, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors

For the Year Ended December 31, 2011

County of Wilson, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2011

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Wilson County, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Wilson County Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Wilson County's, management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Wilson County, has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the County's policy to prepare its financial statement on the basis of accounting discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wilson County as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Wilson County, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the regulatory basis financial statement. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the regulatory basis financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. This information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our

opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

This report is intended solely for the information and use of the governing body and management of Wilson County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

November 29, 2012

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Wilson County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Year Ended December 31, 2011

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	\$ 426,579	767	3,806,515	3,389,945	843,916	117,436	961,352
Special Revenue:								
Ambulance				216,545	216,544	1		1
Appraiser's Cost		718		263,661	256,017	8,362	6,910	15,272
Conservation District				19,225	19,224	1		1
Direct Election		35,701		2,566	25,507	12,760	5,380	18,140
Economic Development		69,425		339	4,700	65,064		65,064
Extension Council				61,461	61,460	1		1
Health		5,785		446,060	457,208	(5,363)	12,712	7,349
Historical Society				4,469	4,468	1		1
Home for the Aged		2,357			2,357			
Hospital Maintenance				103,710	103,709	1		1
Mental Health				38,440	38,440			
Mental Retardation				19,192	19,192			
Noxious Weed		37,902		1,755	28,883	10,774	79	10,853
Road and Bridge		772,658		1,803,481	2,176,328	399,811	30,718	430,529
Rural Fire District No. 1				58,318	58,317	1		1
Service Program for the Elderly				60,662	60,661	1		1
Special Alcohol Program		2,619		10,370	12,989			
Special Bridge		273,304		18,149	403	291,050		291,050
Special Liability		54,497		37	7,500	47,034		47,034
Special Park and Recreation		562		2,007	2,569			
Tourism and Convention Promotion		6,477		300		6,777		6,777
Special Equipment Reserve		34,619		25,000	11,407	48,212		48,212
Special Noxious Weed		36,533		10,000		46,533		46,533
Special Highway		262,858		300,000		562,858		562,858
Special Machinery	(2)	311,513	31	300,000	196,787	414,757	36,571	451,328
Emergency Telephone Service		21,946		36,094	43,367	14,673	3,129	17,802
Emergency Telephone Service - Wireless		37,691		92,640	94,780	35,551		35,551
Debt Service:								
Jail Bond and Interest		797,777		24,110	537,120	284,767		284,767
Expendable Trusts:								
Special Auto		4,474		87,204	89,995	1,683	4,072	5,755
Prosecuting Attorney Training		6,770		7,077	1,778	12,069	1	12,070
Special Law Enforcement Trust		8,950		1,286	5,187	5,049	645	5,694
Register of Deeds Technology		15,489		9,859	14,194	11,154		11,154
Sheriff's Special Donations		2,090		1,138	708	2,520		2,520
Registered Offenders Fees				1,060	88	972		972
Bioterrorism Grant		5,181		5,450	2,600	8,031		8,031
SLVC Grant				63,999	13,322	50,677	6,964	57,641
Federal Aid - Health				2,534	2,427	107	385	492

The notes to the financial statements are an integral part of this statement.

Wilson County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Year Ended December 31, 2011

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Community Development Block Grant	1,086				1,086		1,086
LEPC Grant	16,366			16,366			
FEMA Grant			5,421	5,421			
Emergency Preparedness Grant	20,629		20,267	19,006	21,890	40	21,930
Clock Tower Donations	(2) 50	100	1,225	1,307	68		68
Diversion Fees	10,786		14,739	11,530	13,995	215	14,210
KSDE - BWM Site Cleanup Grant	4,625				4,625		4,625
Total Primary Government (1)	<u>3,288,017</u>	<u>898</u>	<u>7,946,365</u>	<u>8,013,811</u>	<u>3,221,469</u>	<u>225,257</u>	<u>3,446,726</u>

Composition of Cash:

Cash and Cash Items on Hand	1,024
Community National Bank, Neodesha, Ks	1,100,551
First Federal Savings & Loan, Neodesha, Ks	236,187
First National Bank of Fredonia, Fredonia, Ks	5,433,957
First Neodesha Bank, Neodesha, Ks	1,800,761
State Bank of Kansas, Fredonia, Ks	787,606
Less: Fiduciary Funds	(5,913,360)
Total Primary Government (1)	<u>3,446,726</u>

(1) Excluding Fiduciary Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

Principles Used in Determining Scope of Entity

The County of Wilson, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Wilson, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2011:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments during 2011.

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Notes to Financial Statements
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The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Bridge Fund
Special Machinery Fund
Special Highway Fund
Special Equipment Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

A Kansas Cash Basis Law violation occurred in the Health Fund in the amount of \$5,363.

Compliance with Kansas Budget Law

A Kansas Budget Law violation occurred in the Health Fund in the amount of \$30,562. The Jail Bond and Interest Fund residual equity transfer is exempt from the Kansas Budget Law.

Compliance with Kansas Depository Security Law

Deposits in two banks exceeded depository security in the total amount of \$574,372, one bank in the amount of \$563,575 and the other bank in the amount of \$10,797.

Note 3 **Detail Notes on All Funds and Account Groups**

A. Assets:

Deposits and Investments

The County held no investments As of December 31, 2011.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 allows the County to invest idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%.

At December 31, 2011, the carrying amount of the County's deposits was \$9,368,860 and the bank balance was \$9,634,764. Of the bank balance, \$1,245,985 was secured by federal depository insurance and of the remaining \$8,298,854, \$7,814,406 was collateralized with securities held by the pledging financial institution's agents in the County's name, and \$574,372 was under secured and at risk.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived compliance until December 31, 2011, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Wilson County assessed valuation at July 1, 2011 was \$77,765,793. There was no outstanding general obligation bonded debt at December 31, 2011. The resulting legal debt margin was \$2,333,000. Motor vehicle valuation was not considered in this computation.

The county issued \$4,845,000 general obligation sales tax bonds on September 15, 2001 for the purpose of constructing a new seventy three bed jail facility. The interest rates for the bond issue ranged from 4.15% to 6.00%. The bonds reach final maturity October 1, 2021. The bonds were serviced with a special one percent sales tax approved by local referendum. During the 2010 fiscal year, the County had accumulated sufficient sales tax revenues that these general obligation sales tax

County of Wilson, Kansas
Notes to Financial Statements
December 31, 2011

bonds were defeased in essence. The County purchased U.S. Government securities which were placed in a trust account. Maturities of the U.S. Government securities will service all remaining outstanding general obligation sales tax bonds through their final maturity. Collection of sales tax for the service of these bonds was simultaneously discontinued.

Changes in long-term liabilities for the fiscal year were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>Capital Leases:</u>									
Asphalt Zipper	5.75%	10/23/2006	91,450	10/23/2010	20,403		20,403	-	1,173
Solid Waste Trailer	5.95%	7/14/2006	42,000	7/15/2011	9,424		9,424	-	576
TAC Controls	4.64%	8/14/2007	715,281	8/14/2022	608,315		39,043	569,272	28,202
Cat Grader	4.85%	1/28/2008	158,950	1/28/2013	99,861		31,724	68,137	48
Cat Grader	4.63%	5/27/2008	141,712	5/27/2012	88,838		28,286	60,552	4,112
2 Volvo Graders	4.60%	4/1/2010	267,170	4/1/2015	267,170		48,748	218,422	12,280
Cat Grader	2.60%	8/15/2011	174,269	8/15/2016		174,269		174,269	
Cat Grader	0.00%	9/13/2011	121,185	9/29/2014		121,185	10,099	111,086	
Total Capital Leases			<u>1,712,017</u>		<u>1,094,011</u>	<u>295,454</u>	<u>187,727</u>	<u>1,201,738</u>	<u>46,391</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017/21</u>	<u>2022/23</u>	<u>Totals</u>
Principal								
Capital Leases								
TAC Controls	40,781	42,744	44,725	46,799	48,919	281,039	64,265	569,272
Cat Grader	33,264	34,873						68,137
Cat Grader	29,588	30,965						60,553
2 Volvo Graders	50,962	53,331	55,783	58,346				218,422
Cat Grader	33,076	33,950	34,834	35,741	36,669			174,270
Cat Grader	40,395	40,395	30,296					111,086
Total Capital Leases	<u>228,066</u>	<u>236,258</u>	<u>165,638</u>	<u>140,886</u>	<u>85,588</u>	<u>281,039</u>	<u>64,265</u>	<u>1,201,740</u>
Total Principal	<u>228,066</u>	<u>236,258</u>	<u>165,638</u>	<u>140,886</u>	<u>85,588</u>	<u>281,039</u>	<u>64,265</u>	<u>1,201,740</u>
Interest								
Capital Leases Interest								
TAC Controls	26,464	24,501	22,520	20,446	18,327	55,187	2,979	170,424
Cat Grader	3,308	1,698						5,006
Cat Grader	2,810	1,433						4,243
2 Volvo Graders	10,067	7,697	5,246	2,682				25,692
Cat Grader	4,549	3,676	2,792	1,885	957			13,859
Cat Grader								-
Total Capital Leases Interest	<u>47,198</u>	<u></u>	<u>30,558</u>	<u>25,013</u>	<u>19,284</u>	<u>55,187</u>	<u>2,979</u>	<u>219,224</u>
Total Interest	<u>47,198</u>	<u>39,005</u>	<u>30,558</u>	<u>25,013</u>	<u>19,284</u>	<u>55,187</u>	<u>2,979</u>	<u>219,224</u>
Total Principal and Interest	<u>275,264</u>	<u>275,263</u>	<u>196,196</u>	<u>165,899</u>	<u>104,872</u>	<u>336,226</u>	<u>67,244</u>	<u>1,420,964</u>

County of Wilson, Kansas
Notes to Financial Statements
December 31, 2011

Other Employee Benefits:

Vacation and Sick Leave

The County's policies regarding vacation and sick leave permit employees to accumulate a maximum of 15 days of vacation time earned in a twelve-month period and a maximum accumulation of 10 days sick leave. Upon termination of employment, resignation or retirement, an employee's unused vacation on sick leave will be forfeited.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 19,967
Road and Bridge Fund	Special Machinery Fund	300,000
Road and Bridge Fund	Special Highway Fund	300,000
Jail Bond and Interest	General Fund	537,120
Appraiser's Cost Fund	Special Equipment Reserve Fund	10,000
Noxious Weed Fund	Special Noxious Weed C/O	10,000
General Fund	Special Equipment Reserve Fund	15,000

Note 4 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 5 Closure and Postclosure Care Costs of Landfill

The County currently operates a construction and demolition landfill. The County's sanitary waste disposal is handled through a transfer station. The County's sanitary landfill has been closed and engineering studies show the previously filled areas to be adequately covered. State and Federal environmental protection laws and regulations require that the County perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$15,810 per year or a total of \$474,300

Note 6 Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; error and omissions; injuries to employees; employees' health; and natural disasters.

The County manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
Torts, error and omissions	Purchased Commercial Insurance	None
Workers Compensation and Health	Purchased Commercial Insurance	None
Physical property loss and natural Disasters	Purchased Commercial Insurance	None

County of Wilson, Kansas
Notes to Financial Statements
December 31, 2011

Note 7 **Hospital Revenue Bonds**

The County Commission approved two resolutions on October 23, 2006, authorizing the issuance of Series 2006 hospital revenue bonds for the purpose of providing funds to pay a portion of the costs to construct, furnish and equip an acute care hospital facility. Two issues were authorized totaling \$12,000,000. These bonds are to be serviced exclusively from hospital revenues.

Note 8 **Federal Financial Assistance**

During 2011, the County expended federal assistance from the following programs:

FEMA Emergency Planning	\$ 29,350
School Located Vaccination Clinic	64,000
WIC	27,713
Bio Terrorism	12,212
MCH	9,440
Immunizations	<u>1,532</u>
Total	<u>144,247</u>

Wilson County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 1

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 3,493,723		3,493,723	3,389,945	103,778
Special Revenue:					
Ambulance	225,600		225,600	216,544	9,056
Appraiser's Cost	274,062	51	274,113	256,017	18,096
Conservation District	20,000		20,000	19,224	776
Direct Election	27,086		27,086	25,507	1,579
Economic Development	44,000		44,000	4,700	39,300
Extension Council	64,000		64,000	61,460	2,540
Health	426,646		426,646	457,208	(30,562)
Historical Society	4,640		4,640	4,468	172
Home for the Aged	2,357		2,357	2,357	
Hospital Maintenance	108,000		108,000	103,709	4,291
Mental Health	40,000		40,000	38,440	1,560
Mental Retardation	20,000		20,000	19,192	808
Noxious Weed	39,709		39,709	28,883	10,826
Road and Bridge	2,253,376		2,253,376	2,176,328	77,048
Rural Fire District No. 1	60,000		60,000	58,317	1,683
Service Program for the Elderly	63,200		63,200	60,661	2,539
Special Alcohol Program	30,000		30,000	12,989	17,011
Special Bridge	252,520		252,520	403	252,117
Special Liability	54,674		54,674	7,500	47,174
Special Park and Recreation	6,000		6,000	2,569	3,431
Tourism and Convention Promotion	22,500		22,500		22,500
Special Noxious Weed	41,997		41,997		41,997
Emergency Telephone Service	64,127	10,239	74,366	43,367	30,999
Emergency Telephone Service - Wireless	74,500	69,515	144,015	94,780	49,235
Debt Service:					
Jail Bond and Interest				537,120	(537,120)
Totals	<u>7,712,717</u>	<u>79,805</u>	<u>7,792,522</u>	<u>7,621,688</u>	<u>170,834</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 2,336,175	2,305,650	2,416,844	(111,194)
Motor Vehicle Tax	232,751	214,239	224,833	(10,594)
Recreational Vehicle Tax	4,418	4,870	4,602	268
Delinquent Tax	40,666	46,751	49,151	(2,400)
16/20 M Truck Tax	412	23,157	7,620	15,537
In Lieu of Tax	4,377	6,591	1,641	4,950
Mineral Production Tax	39,821	44,195	25,000	19,195
Neighborhood Revitalization Rebates	640	686		686
Interest on Tax	59,714	67,568	60,000	7,568
Total Taxes	<u>2,718,974</u>	<u>2,713,707</u>	<u>2,789,691</u>	<u>(75,984)</u>
Intergovernmental				
Oil and Gas Depletion Fund		287,716		287,716
Local Alcoholic Liquor Tax	2,222	2,006	2,200	(194)
Contracts with Other Governments			32,000	(32,000)
Total Intergovernmental	<u>2,222</u>	<u>289,722</u>	<u>34,200</u>	<u>255,522</u>
Licenses, Fees, and Permits				
Mortgage Registration	49,503	57,554	40,000	17,554
Officer Fees	90,572	56,341	48,500	7,841
Landfill Fees	65,808	66,597	60,000	6,597
Total Licenses, Fees, and Permits	<u>205,883</u>	<u>180,492</u>	<u>148,500</u>	<u>31,992</u>
Use of Money and Property				
Interest on Investments	99,843	55,145	50,000	5,145
Transfers				
Operating Transfers In	12,500	19,967		19,967
Residual Equity Transfer In		537,120		537,120
Total Transfers	<u>12,500</u>	<u>557,087</u>		<u>557,087</u>
Miscellaneous				
Other	49,614	10,362		10,362
Total Cash Receipts / Revenue	<u>3,089,036</u>	<u>3,806,515</u>	<u>3,022,391</u>	<u>784,124</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	43,566	43,343	42,744	(599)
Contractual Services	997	2,125	1,300	(825)
Commodities	17	115	100	(15)
Employee Benefits	30,849	24,217	29,609	5,392
Total County Commission	<u>75,429</u>	<u>69,800</u>	<u>73,753</u>	<u>3,953</u>
County Clerk				
Personal Services	81,352	83,069	84,788	1,719
Contractual Services	3,608	3,963	4,940	977
Commodities	1,018	917	1,100	183
Capital Outlay	223		2,000	2,000
Employee Benefits	32,492	33,004	33,497	493
Total County Clerk	<u>118,693</u>	<u>120,953</u>	<u>126,325</u>	<u>5,372</u>
County Treasurer				
Personal Services	100,351	93,806	97,333	3,527
Contractual Services	13,179	12,989	15,420	2,431
Commodities	5,234	4,437	2,150	(2,287)
Capital Outlay	675	607		(607)
Employee Benefits	57,316	53,791	58,011	4,220
Total County Treasurer	<u>176,755</u>	<u>165,630</u>	<u>172,914</u>	<u>7,284</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

			Current Year		
			Prior Year Actual	Current Year Actual	Budget
					Variance Favorable (Unfavor)
County Attorney					
Personal Services	\$	106,228	89,234	114,445	25,211
Contractual Services		14,600	7,853	7,800	(53)
Commodities		2,523	2,016	2,000	(16)
Capital Outlay		1,363	1,287	1,000	(287)
Employee Benefits		45,591	38,588	48,794	10,206
Total County Attorney		170,305	138,978	174,039	35,061
Register of Deeds					
Personal Services		61,483	61,432	61,298	(134)
Contractual Services		4,294	5,373	5,600	227
Commodities		1,571	1,542	1,300	(242)
Capital Outlay		2,300	4,637	4,500	(137)
Employee Benefits		28,321	28,105	29,839	1,734
Total Register of Deeds		97,969	101,089	102,537	1,448
Indigent Defense					
Indigent Defense		104,432	107,223	100,000	(7,223)
Reimbursed Expense	(12,039)	(45,343)		45,343
Total Indigent Defense		92,393	61,880	100,000	38,120
Unified Court					
Contractual Services		51,735	50,150	65,000	14,850
Commodities		6,497	9,429	11,410	1,981
Capital Outlay		14,466	16,573	4,000	(12,573)
Reimbursed Expense	(945)	(376)		376
Total Unified Court		71,753	75,776	80,410	4,634
Courthouse General					
Contractual Services		235,913	193,232	326,300	133,068
Commodities		55,634	57,272	57,230	(42)
Capital Outlay		63,285	119,909	118,470	(1,439)
Reimbursed Expense	(58,931)	(845)		845
Total Courthouse General		295,901	369,568	502,000	132,432
Data Processing					
Personal Services		31,702	31,143	30,493	(650)
Contractual Services		12,744	12,590	16,375	3,785
Commodities		1,300	1,420	3,000	1,580
Capital Outlay		4,675	2,898	8,000	5,102
Employee Benefits		11,574	10,112	11,595	1,483
Reimbursed Expense			(20)		20
Total Data Processing		61,995	58,143	69,463	11,320
Janitor					
Personal Services		55,163	52,145	53,851	1,706
Contractual Services		788	713	620	(93)
Commodities		6,093	5,705	6,700	995
Capital Outlay		800	792	800	8
Employee Benefits		29,537	29,338	34,048	4,710
Reimbursed Expense	(8)			
Total Janitor		92,373	88,693	96,019	7,326
County Coordinator					
Personal Services		33,868	33,135	32,885	(250)
Contractual Services		3,748	3,222	3,450	228
Commodities		410	25	300	275
Capital Outlay			431	500	69
Employee Benefits		12,159	12,267	12,016	(251)
Reimbursed Expense			(165)		165
Total County Coordinator		50,185	48,915	49,151	236
Zoning					
Contractual Services		167	182	600	418
Commodities				400	400
Total Zoning		167	182	1,000	818

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Total General Government	\$	<u>1,303,918</u>	<u>1,299,607</u>	<u>1,547,611</u>	<u>248,004</u>
Public Safety					
Sheriff					
Personal Services		965,714	871,562	767,865	(103,697)
Contractual Services		220,808	185,446	201,100	15,654
Commodities		228,949	201,775	228,000	26,225
Capital Outlay		20,915	53,368	5,000	(48,368)
Employee Benefits		367,038	354,548	322,411	(32,137)
Reimbursed Expense	(<u>474,578)</u>	<u>(298,844)</u>	<u>(300,000)</u>	<u>(1,156)</u>
Total Sheriff		<u>1,328,846</u>	<u>1,367,855</u>	<u>1,224,376</u>	<u>(143,479)</u>
E911 - Dispatch					
Personal Services		161,590	179,388	183,523	4,135
Contractual Services		198	688	1,900	1,212
Commodities		462	935	900	(35)
Employee Benefits		57,964	66,830	69,449	2,619
Total E911 - Dispatch		<u>220,214</u>	<u>247,841</u>	<u>255,772</u>	<u>7,931</u>
Sheriff - Corrections					
Employee Benefits			1,381		(1,381)
Juvenile Detention					
Contractual Services		<u>56,414</u>	<u>57,012</u>	<u>40,156</u>	<u>(16,856)</u>
Emergency Preparedness					
Personal Services		30,161	29,853	31,333	1,480
Contractual Services		4,186	1,740	2,600	860
Commodities		1,702	1,652	4,450	2,798
Employee Benefits		11,449	11,642	12,425	783
Total Emergency Preparedness		<u>47,498</u>	<u>44,887</u>	<u>50,808</u>	<u>5,921</u>
Emergency Telephone Service					
Capital Outlay					
Total Public Safety		<u>1,652,972</u>	<u>1,718,976</u>	<u>1,571,112</u>	<u>(147,864)</u>
Health					
Coroner					
Contractual Services		<u>19,764</u>	<u>22,458</u>	<u>20,000</u>	<u>(2,458)</u>
Agriculture					
Agricultural Appropriations					
Fair		<u>21,500</u>	<u>17,200</u>	<u>17,200</u>	
Economic Development					
Capital Outlay				8,000	8,000
Sanitation					
Landfill					
Contractual Services		161,375	306,808	164,100	(142,708)
Commodities		163,840		153,500	153,500
Capital Outlay		10,000	9,896	10,000	104
Total Landfill		<u>335,215</u>	<u>316,704</u>	<u>327,600</u>	<u>10,896</u>
Household Hazardous Waste					
Contractual Services				1,200	1,200
Commodities		599			
Capital Outlay				1,000	1,000
Total Household Hazardous Waste		<u>599</u>		<u>2,200</u>	<u>2,200</u>
Total Sanitation		<u>335,814</u>	<u>316,704</u>	<u>329,800</u>	<u>13,096</u>
Transfers					
Operating Transfers Out		12,500	15,000		(15,000)
Total Expenditures and Transfers		<u>3,346,468</u>	<u>3,389,945</u>	<u>3,493,723</u>	<u>103,778</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Receipts Over (Under)				
Expenditures and Transfers	\$ (257,432)		416,570	
Unencumbered Cash, Beginning		684,011	426,579	
Prior Year Encumbr. Cancelled			767	
Unencumbered Cash, Ending		<u>426,579</u>	<u>843,916</u>	

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	230,340	187,851	197,291	(9,440)
Motor Vehicle Tax		20,787	21,056	22,112	(1,056)
Recreational Vehicle Tax		394	479	453	26
Delinquent Tax		4,170	4,562	4,834	(272)
16/20 M Truck Tax		58	2,059	749	1,310
In Lieu of Tax		430	538	161	377
Total Cash Receipts / Revenue		<u>256,179</u>	<u>216,545</u>	<u>225,600</u>	<u>(9,055)</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>266,228</u>	<u>216,544</u>	<u>225,600</u>	<u>9,056</u>
Total Expenditures and Transfers		<u>266,228</u>	<u>216,544</u>	<u>225,600</u>	<u>9,056</u>
Receipts Over (Under)					
Expenditures and Transfers	(10,049)	1		
Unencumbered Cash, Beginning		<u>10,049</u>			
Unencumbered Cash, Ending		<u><u> </u></u>	<u><u>1</u></u>		

Wilson County, Kansas
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 226,109	235,399	246,249	(10,850)
Motor Vehicle Tax	18,329	20,678	21,724	(1,046)
Recreational Vehicle Tax	348	471	445	26
Delinquent Tax	3,997	4,575	4,749	(174)
16/20 M Truck Tax	51	1,815	736	1,079
In Lieu of Tax	423	672	159	513
Total Taxes	<u>249,257</u>	<u>263,610</u>	<u>274,062</u>	<u>(10,452)</u>
Intergovernmental				
Federal Financial Assistance	64	51		51
Total Cash Receipts / Revenue	<u>249,321</u>	<u>263,661</u>	<u>274,062</u>	<u>(10,401)</u>
Expenditures and Transfers				
General Government				
Personal Services	139,028	123,268	141,203	17,935
Contractual Services	47,910	60,952	55,440	(5,512)
Commodities	6,643	6,076	10,500	4,424
Capital Outlay	1,151		2,000	2,000
Employee Benefits	60,848	59,515	64,919	5,404
Reimbursed Expense	(2,462)	(3,794)		3,794
Total General Government	<u>253,118</u>	<u>246,017</u>	<u>274,062</u>	<u>28,045</u>
Transfers				
Operating Transfers Out	10,000	10,000		(10,000)
Budget Credit			51	51
Total Expenditures and Transfers	<u>263,118</u>	<u>256,017</u>	<u>274,113</u>	<u>18,096</u>
Receipts Over (Under)				
Expenditures and Transfers	(13,797)	7,644		
Unencumbered Cash, Beginning	14,515	718		
Unencumbered Cash, Ending	<u>718</u>	<u>8,362</u>		

Wilson County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 7 of 48

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 20,253	16,690	17,506	(816)
Motor Vehicle Tax	1,983	1,855	1,948	(93)
Recreational Vehicle Tax	38	42	40	2
Delinquent Tax	350	393	426	(33)
16/20 M Truck Tax	4	197	66	131
In Lieu of Tax	38	48	14	34
Total Cash Receipts / Revenue	<u>22,666</u>	<u>19,225</u>	<u>20,000</u>	<u>(775)</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	<u>23,354</u>	<u>19,224</u>	<u>20,000</u>	<u>776</u>
Total Expenditures and Transfers	<u>23,354</u>	<u>19,224</u>	<u>20,000</u>	<u>776</u>
Receipts Over (Under)				
Expenditures and Transfers	(688)	1		
Unencumbered Cash, Beginning	<u>688</u>			
Unencumbered Cash, Ending	<u><u>1</u></u>	<u><u>1</u></u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	7,766	1,241	1,471	(230)
Motor Vehicle Tax		2,909	694	715	(21)
Recreational Vehicle Tax		55	16	15	1
Delinquent Tax		533	324	157	167
16/20 M Truck Tax		10	287	24	263
In Lieu of Tax		14	4	5	(1)
Total Cash Receipts / Revenue		<u>11,287</u>	<u>2,566</u>	<u>2,387</u>	<u>179</u>
Expenditures and Transfers					
General Government					
Personal Services		10,892	10,434	10,500	66
Contractual Services		17,423	8,149	10,650	2,501
Commodities		13,967	988	2,100	1,112
Capital Outlay			6,447	2,000	(4,447)
Employee Benefits		1,530	1,557	1,836	279
Reimbursed Expense	(2,270)	(2,068)		2,068
Total Expenditures and Transfers		<u>41,542</u>	<u>25,507</u>	<u>27,086</u>	<u>1,579</u>
Receipts Over (Under)					
Expenditures and Transfers	(30,255)	(22,941)		
Unencumbered Cash, Beginning		<u>65,956</u>	<u>35,701</u>		
Unencumbered Cash, Ending		<u>35,701</u>	<u>12,760</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

			Current Year	
			Prior Year Actual	Variance Favorable (Unfavor)
			Current Year Actual	Budget
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$	9	(283)	(283)
Motor Vehicle Tax		4,107	21	21
Recreational Vehicle Tax		78		
Delinquent Tax		477	188	188
16/20 M Truck Tax			413	413
Total Cash Receipts / Revenue		<u>4,671</u>	<u>339</u>	<u>339</u>
Expenditures and Transfers				
Economic Development				
Contractual Services		4,450	4,700	44,000
Reimbursed Expense	(987)		39,300
Total Expenditures and Transfers		<u>3,463</u>	<u>4,700</u>	<u>44,000</u>
Receipts Over (Under)				
Expenditures and Transfers		1,208	(4,361)	
Unencumbered Cash, Beginning		<u>68,217</u>	<u>69,425</u>	
Unencumbered Cash, Ending		<u>69,425</u>	<u>65,064</u>	

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	65,269	53,310	55,977	(2,667)
Motor Vehicle Tax		5,994	5,966	6,267	(301)
Recreational Vehicle Tax		114	136	128	8
Delinquent Tax		1,215	1,302	1,370	(68)
16/20 M Truck Tax		16	594	212	382
In Lieu of Tax		122	153	46	107
Total Cash Receipts / Revenue		<u>72,730</u>	<u>61,461</u>	<u>64,000</u>	<u>(2,539)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>75,628</u>	<u>61,460</u>	<u>64,000</u>	<u>2,540</u>
Total Expenditures and Transfers		<u>75,628</u>	<u>61,460</u>	<u>64,000</u>	<u>2,540</u>
Receipts Over (Under)					
Expenditures and Transfers	(2,898)	1		
Unencumbered Cash, Beginning		<u>2,898</u>			
Unencumbered Cash, Ending		<u><u> </u></u>	<u><u>1</u></u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

			Current Year		
			Prior Year Actual	Current Year Actual	Budget
					Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	133,310	196,355	205,226	(8,871)
Motor Vehicle Tax		18,138	12,243	12,825	(582)
Recreational Vehicle Tax		344	278	263	15
Delinquent Tax		2,710	3,167	2,803	364
16/20 M Truck Tax		26	1,807	435	1,372
In Lieu of Tax		250	560	94	466
Total Taxes		<u>154,778</u>	<u>214,410</u>	<u>221,646</u>	<u>(7,236)</u>
Intergovernmental					
Federal Financial Assistance		56,666	50,897	80,000	(29,103)
State Grant		9,035	16,643		16,643
Contracts with Other Governments		14,574	12,322		12,322
Total Intergovernmental		<u>80,275</u>	<u>79,862</u>	<u>80,000</u>	<u>(138)</u>
Licenses, Fees, and Permits					
Service Fees		126,236	151,788	125,000	26,788
Total Cash Receipts / Revenue		<u>361,289</u>	<u>446,060</u>	<u>426,646</u>	<u>19,414</u>
Expenditures and Transfers					
Health					
Personal Services		226,041	262,686	254,917	(7,769)
Contractual Services		25,372	28,195	29,100	905
Commodities		37,793	56,882	29,700	(27,182)
Capital Outlay		3,496		3,000	3,000
Employee Benefits		108,798	109,445	109,929	484
Reimbursed Expense	(<u>3,116)</u>			
Total Expenditures and Transfers		<u>398,384</u>	<u>457,208</u>	<u>426,646</u>	<u>(30,562)</u>
Receipts Over (Under)					
Expenditures and Transfers	(37,095)	(11,148)	
Unencumbered Cash, Beginning		<u>42,880</u>	<u>5,785</u>		
Unencumbered Cash, Ending		<u>5,785</u>	<u>(5,363)</u>		

Wilson County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	4,690	3,881	4,013	(132)
Motor Vehicle Tax		436	429	448	(19)
Recreational Vehicle Tax		8	10	9	1
Delinquent Tax		89	95	98	(3)
16/20 M Truck Tax		1	43	15	28
In Lieu of Tax		9	11	3	8
Total Cash Receipts / Revenue		<u>5,233</u>	<u>4,469</u>	<u>4,586</u>	<u>(117)</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>5,559</u>	<u>4,468</u>	<u>4,640</u>	<u>172</u>
Total Expenditures and Transfers		<u>5,559</u>	<u>4,468</u>	<u>4,640</u>	<u>172</u>
Receipts Over (Under)					
Expenditures and Transfers	(326)	1		
Unencumbered Cash, Beginning		<u>326</u>			
Unencumbered Cash, Ending		<u><u>1</u></u>	<u><u>1</u></u>		

Wilson County, Kansas
Home for the Aged Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Social Services for Aged and Poor				
Capital Outlay			2,357	2,357
Total Expenditures and Transfers			2,357	2,357
Receipts Over (Under)				
Expenditures and Transfers			(2,357)	
Unencumbered Cash, Beginning		2,357	2,357	
Unencumbered Cash, Ending		2,357		

Wilson County, Kansas
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	109,676	90,001	94,525	(4,524)
Motor Vehicle Tax		10,126	10,026	10,525	(499)
Recreational Vehicle Tax		192	228	215	13
Delinquent Tax		2,058	2,194	2,301	(107)
16/20 M Truck Tax		28	1,003	357	646
In Lieu of Tax		205	258	77	181
Total Cash Receipts / Revenue		<u>122,285</u>	<u>103,710</u>	<u>108,000</u>	<u>(4,290)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>127,903</u>	<u>103,709</u>	<u>108,000</u>	<u>4,291</u>
Total Expenditures and Transfers		<u>127,903</u>	<u>103,709</u>	<u>108,000</u>	<u>4,291</u>
Receipts Over (Under)					
Expenditures and Transfers	(5,618)	1		
Unencumbered Cash, Beginning		<u>5,618</u>	<u> </u>		
Unencumbered Cash, Ending		<u> </u>	<u>1</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	40,298	33,395	35,036	(1,641)
Motor Vehicle Tax		3,758	3,683	3,866	(183)
Recreational Vehicle Tax		71	84	79	5
Delinquent Tax		760	810	845	(35)
16/20 M Truck Tax		10	372	131	241
In Lieu of Tax		75	96	28	68
Total Cash Receipts / Revenue		<u>44,972</u>	<u>38,440</u>	<u>39,985</u>	<u>(1,545)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>47,458</u>	<u>38,440</u>	<u>40,000</u>	<u>1,560</u>
Total Expenditures and Transfers		<u>47,458</u>	<u>38,440</u>	<u>40,000</u>	<u>1,560</u>
Receipts Over (Under)					
Expenditures and Transfers	(2,486)			
Unencumbered Cash, Beginning		<u>2,486</u>			
Unencumbered Cash, Ending		<u><u> </u></u>	<u><u> </u></u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	20,675	16,619	17,461	(842)
Motor Vehicle Tax		1,879	1,890	1,983	(93)
Recreational Vehicle Tax		36	43	41	2
Delinquent Tax		363	406	434	(28)
16/20 M Truck Tax		5	186	67	119
In Lieu of Tax		39	48	14	34
Total Cash Receipts / Revenue		<u>22,997</u>	<u>19,192</u>	<u>20,000</u>	<u>(808)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>23,462</u>	<u>19,192</u>	<u>20,000</u>	<u>808</u>
Total Expenditures and Transfers		<u>23,462</u>	<u>19,192</u>	<u>20,000</u>	<u>808</u>
Receipts Over (Under)					
Expenditures and Transfers	(465)			
Unencumbered Cash, Beginning		<u>465</u>			
Unencumbered Cash, Ending		<u><u> </u></u>	<u><u> </u></u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

			Current Year		
		Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	12,879	(414)		(414)
Motor Vehicle Tax		4,915	1,165	1,203	(38)
Recreational Vehicle Tax		93	26	25	1
Delinquent Tax		811	491	263	228
16/20 M Truck Tax		13	487	41	446
In Lieu of Tax		23		9	(9)
Total Cash Receipts / Revenue		<u>18,734</u>	<u>1,755</u>	<u>1,541</u>	<u>214</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		2,952	11,417	3,000	(8,417)
Commodities		4,649	6,402	16,000	9,598
Capital Outlay		4,447		20,709	20,709
Employee Benefits		1,026	1,064		(1,064)
Reimbursed Expense	(108)			
Total Agriculture		<u>12,966</u>	<u>18,883</u>	<u>39,709</u>	<u>20,826</u>
Transfers					
Operating Transfers Out		10,000	10,000		(10,000)
Total Expenditures and Transfers		<u>22,966</u>	<u>28,883</u>	<u>39,709</u>	<u>10,826</u>
Receipts Over (Under)					
Expenditures and Transfers	(4,232)	(27,128)		
Unencumbered Cash, Beginning		<u>42,134</u>	<u>37,902</u>		
Unencumbered Cash, Ending		<u>37,902</u>	<u>10,774</u>		

Wilson County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,790,839	1,104,635	1,166,712	(62,077)
Motor Vehicle Tax	176,159	163,771	171,892	(8,121)
Recreational Vehicle Tax	3,341	3,723	3,518	205
Delinquent Tax	33,263	34,063	37,578	(3,515)
16/20 M Truck Tax	451	17,464	5,826	11,638
In Lieu of Tax	3,346	3,182	1,255	1,927
Total Taxes	<u>2,007,399</u>	<u>1,326,838</u>	<u>1,386,781</u>	<u>(59,943)</u>
Intergovernmental				
Special City & County Highway	<u>472,241</u>	<u>447,452</u>	<u>466,372</u>	<u>(18,920)</u>
Miscellaneous				
Sale of Surplus Property	3,167	19,141		19,141
Other	<u>2,619</u>	<u>10,050</u>		<u>10,050</u>
Total Miscellaneous	<u>5,786</u>	<u>29,191</u>		<u>29,191</u>
Total Cash Receipts / Revenue	<u>2,485,426</u>	<u>1,803,481</u>	<u>1,853,153</u>	<u>(49,672)</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	650,140	573,330	579,042	5,712
Contractual Services	50,767	48,806	61,720	12,914
Commodities	1,219,071	715,776	1,131,500	415,724
Capital Outlay			200,000	200,000
Employee Benefits	270,084	247,679	292,114	44,435
Reimbursed Expense	(228,326)	(9,263)	(11,000)	(1,737)
Total Maintenance	<u>1,961,736</u>	<u>1,576,328</u>	<u>2,253,376</u>	<u>677,048</u>
Transfers				
Operating Transfers Out	<u>300,000</u>	<u>600,000</u>		<u>(600,000)</u>
Total Expenditures and Transfers	<u>2,261,736</u>	<u>2,176,328</u>	<u>2,253,376</u>	<u>77,048</u>
Receipts Over (Under)				
Expenditures and Transfers	223,690	(372,847)		
Unencumbered Cash, Beginning	<u>548,968</u>	<u>772,658</u>		
Unencumbered Cash, Ending	<u>772,658</u>	<u>399,811</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	61,865	52,355	53,900	(1,545)
Motor Vehicle Tax		5,113	4,356	4,450	(94)
Recreational Vehicle Tax		103	107	96	11
Delinquent Tax		670	705	1,001	(296)
16/20 M Truck Tax		11	795	553	242
Total Cash Receipts / Revenue		<u>67,762</u>	<u>58,318</u>	<u>60,000</u>	<u>(1,682)</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>70,847</u>	<u>58,317</u>	<u>60,000</u>	<u>1,683</u>
Total Expenditures and Transfers		<u>70,847</u>	<u>58,317</u>	<u>60,000</u>	<u>1,683</u>
Receipts Over (Under)					
Expenditures and Transfers	(3,085)	1		
Unencumbered Cash, Beginning		<u>3,085</u>			
Unencumbered Cash, Ending		<u><u> </u></u>	<u><u>1</u></u>		

Service Program for the Elderly Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	65,722	52,494	55,119	(2,625)
Motor Vehicle Tax		5,921	6,010	6,312	(302)
Recreational Vehicle Tax		112	137	129	8
Delinquent Tax		1,184	1,284	1,380	(96)
16/20 M Truck Tax		16	587	214	373
In Lieu of Tax		123	150	46	104
Total Cash Receipts / Revenue		<u>73,078</u>	<u>60,662</u>	<u>63,200</u>	<u>(2,538)</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		<u>74,002</u>	<u>60,661</u>	<u>63,200</u>	<u>2,539</u>
Total Expenditures and Transfers		<u>74,002</u>	<u>60,661</u>	<u>63,200</u>	<u>2,539</u>
Receipts Over (Under)					
Expenditures and Transfers	(924)	1		
Unencumbered Cash, Beginning		<u>924</u>			
Unencumbered Cash, Ending		<u><u> </u></u>	<u><u>1</u></u>		

Wilson County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$	14,236	10,370	15,000
Total Cash Receipts / Revenue		<u>14,236</u>	<u>10,370</u>	<u>15,000</u>
Expenditures and Transfers				
Health				
Contractual Services		11,617	12,989	30,000
Total Expenditures and Transfers		<u>11,617</u>	<u>12,989</u>	<u>30,000</u>
Receipts Over (Under)				
Expenditures and Transfers		2,619	(2,619)	
Unencumbered Cash, Beginning			2,619	
Unencumbered Cash, Ending		<u>2,619</u>	<u></u>	

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

			Current Year	
			Prior Year Actual	Variance Favorable (Unfavor)
			Current Year Actual	Budget
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$	173,288	(2,122)	(2,122)
Motor Vehicle Tax		15,318	15,892	16,691
Recreational Vehicle Tax		291	362	342
Delinquent Tax		2,600	2,493	3,649
16/20 M Truck Tax		27	1,524	566
In Lieu of Tax		325		122
Total Cash Receipts / Revenue		191,849	18,149	21,370
Expenditures and Transfers				
Public Works				
Contractual Services		151,769	403	252,520
Total Expenditures and Transfers		151,769	403	252,520
Receipts Over (Under)				
Expenditures and Transfers		40,080	17,746	
Unencumbered Cash, Beginning		233,224	273,304	
Unencumbered Cash, Ending		273,304	291,050	

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ (1)	(34)		(34)
Motor Vehicle Tax	504	3		3
Recreational Vehicle Tax	10			
Delinquent Tax - Fgn County	33	18	66	(48)
16/20 M Truck Tax		50		50
Total Cash Receipts / Revenue	<u>546</u>	<u>37</u>	<u>66</u>	<u>(29)</u>
Expenditures and Transfers				
General Government				
Contractual Services		7,500	54,674	47,174
Total Expenditures and Transfers		<u>7,500</u>	<u>54,674</u>	<u>47,174</u>
Receipts Over (Under)				
Expenditures and Transfers	546	(7,463)		
Unencumbered Cash, Beginning	<u>53,951</u>	<u>54,497</u>		
Unencumbered Cash, Ending	<u>54,497</u>	<u>47,034</u>		

Wilson County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,222	2,007	3,000	(993)
Total Cash Receipts / Revenue	<u>2,222</u>	<u>2,007</u>	<u>3,000</u>	<u>(993)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>1,660</u>	<u>2,569</u>	<u>6,000</u>	<u>3,431</u>
Total Expenditures and Transfers	<u>1,660</u>	<u>2,569</u>	<u>6,000</u>	<u>3,431</u>
Receipts Over (Under)				
Expenditures and Transfers	562	(562)		
Unencumbered Cash, Beginning		<u>562</u>		
Unencumbered Cash, Ending	<u>562</u>	<u></u>		

Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Transient Guest Tax	\$	980	300	12,000	(11,700)
Total Cash Receipts / Revenue		<u>980</u>	<u>300</u>	<u>12,000</u>	<u>(11,700)</u>
Expenditures and Transfers					
Economic Development					
Contractual Services				22,500	22,500
Total Expenditures and Transfers				<u>22,500</u>	<u>22,500</u>
Receipts Over (Under)					
Expenditures and Transfers		980	300		
Unencumbered Cash, Beginning		<u>5,497</u>	<u>6,477</u>		
Unencumbered Cash, Ending		<u>6,477</u>	<u>6,777</u>		

Wilson County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 22,500	25,000
Total Cash Receipts / Revenue	<u>22,500</u>	<u>25,000</u>
Expenditures and Transfers		
General Government		
Capital Outlay	<u>30,781</u>	<u>11,407</u>
Public Safety		
Capital Outlay	<u>25,000</u>	
Total Expenditures and Transfers	<u>55,781</u>	<u>11,407</u>
Receipts Over (Under)		
Expenditures and Transfers	(33,281)	13,593
Unencumbered Cash, Beginning	<u>67,900</u>	<u>34,619</u>
Unencumbered Cash, Ending	<u><u>34,619</u></u>	<u><u>48,212</u></u>

Wilson County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 10,000	10,000		10,000
Total Cash Receipts / Revenue	<u>10,000</u>	<u>10,000</u>	<u></u>	<u>10,000</u>
Expenditures and Transfers				
Agriculture				
Capital Outlay	15,464		41,997	41,997
Total Expenditures and Transfers	<u>15,464</u>	<u></u>	<u>41,997</u>	<u>41,997</u>
Receipts Over (Under)				
Expenditures and Transfers	(5,464)	10,000		
Unencumbered Cash, Beginning	<u>41,997</u>	<u>36,533</u>		
Unencumbered Cash, Ending	<u>36,533</u>	<u>46,533</u>		

Wilson County, Kansas
Special Highway Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	300,000
Total Cash Receipts / Revenue		300,000
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		300,000
Unencumbered Cash, Beginning	262,858	262,858
Unencumbered Cash, Ending	262,858	562,858

Wilson County, Kansas
Special Machinery Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 300,000	300,000
Total Cash Receipts / Revenue	<u>300,000</u>	<u>300,000</u>
Expenditures and Transfers		
Equipment		
Public Works	296,772	196,787
Reimbursed Expense	(120)	
Total Expenditures and Transfers	<u>296,652</u>	<u>196,787</u>
Receipts Over (Under)		
Expenditures and Transfers	3,348	103,213
Unencumbered Cash, Beginning	308,165	311,513
Prior Year Encumbr. Cancelled		31
Unencumbered Cash, Ending	<u>311,513</u>	<u>414,757</u>

Wilson County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$	13,075	10,239	10,239
Licenses, Fees, and Permits				
Emergency Telephone Tax		27,220	25,855	(9,145)
Total Cash Receipts / Revenue		40,295	36,094	1,094
Expenditures and Transfers				
Public Safety				
Contractual Services		20,351	43,367	20,760
Budget Credit				10,239
Total Expenditures and Transfers		20,351	43,367	30,999
Receipts Over (Under)				
Expenditures and Transfers		19,944	(7,273)	
Unencumbered Cash, Beginning		2,002	21,946	
Unencumbered Cash, Ending		21,946	14,673	

Emergency Telephone Service - Wireless Fund
 Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$	99,534	69,515	69,515
Licenses, Fees, and Permits				
Emergency Telephone Tax		16,922	23,125	35,000 (11,875)
Total Cash Receipts / Revenue		116,456	92,640	35,000 57,640
Expenditures and Transfers				
Public Safety				
Contractual Services		88,005	94,780	74,500 (20,280)
Budget Credit				69,515 69,515
Total Expenditures and Transfers		88,005	94,780	144,015 49,235
Receipts Over (Under)				
Expenditures and Transfers		28,451	(2,140)	
Unencumbered Cash, Beginning		9,240	37,691	
Unencumbered Cash, Ending		37,691	35,551	

Wilson County, Kansas
Jail Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Countywide Sales Tax	\$	4,974	24,110	24,110
Total Cash Receipts / Revenue		<u>4,974</u>	<u>24,110</u>	<u>24,110</u>
Expenditures and Transfers				
Public Safety				
Capital Outlay		19,315		
Transfers				
Residual Equity Transfer Out			537,120	(537,120)
Total Expenditures and Transfers		<u>19,315</u>	<u>537,120</u>	<u>(537,120)</u>
Receipts Over (Under)				
Expenditures and Transfers	(14,341)	(513,010)	
Unencumbered Cash, Beginning		<u>812,118</u>	<u>797,777</u>	
Unencumbered Cash, Ending		<u>797,777</u>	<u>284,767</u>	

Wilson County, Kansas
Special Auto Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 89,804	87,204
Total Cash Receipts / Revenue	<u>89,804</u>	<u>87,204</u>
Expenditures and Transfers		
General Government		
Personal Services	45,525	36,673
Contractual Services	16,053	15,128
Commodities	4,280	10,929
Capital Outlay	2,106	1,128
Employee Benefits	7,867	6,170
Total General Government	<u>75,831</u>	<u>70,028</u>
Transfers		
Operating Transfers Out	<u>12,500</u>	<u>19,967</u>
Total Expenditures and Transfers	<u>88,331</u>	<u>89,995</u>
Receipts Over (Under)		
Expenditures and Transfers	1,473	(2,791)
Unencumbered Cash, Beginning	<u>3,001</u>	<u>4,474</u>
Unencumbered Cash, Ending	<u><u>4,474</u></u>	<u><u>1,683</u></u>

Wilson County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,337	7,077
Total Cash Receipts / Revenue	<u>4,337</u>	<u>7,077</u>
Expenditures and Transfers		
General Government		
Contractual Services	2,235	1,235
Commodities	<u>543</u>	<u>543</u>
Total Expenditures and Transfers	<u>2,235</u>	<u>1,778</u>
Receipts Over (Under)		
Expenditures and Transfers	2,102	5,299
Unencumbered Cash, Beginning	<u>4,668</u>	<u>6,770</u>
Unencumbered Cash, Ending	<u><u>6,770</u></u>	<u><u>12,069</u></u>

Wilson County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 13,670	1,286
Total Cash Receipts / Revenue	<u>13,670</u>	<u>1,286</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	7,156	563
Commodities	<u>2,608</u>	<u>4,624</u>
Total Expenditures and Transfers	<u>9,764</u>	<u>5,187</u>
Receipts Over (Under)		
Expenditures and Transfers	3,906	(3,901)
Unencumbered Cash, Beginning	<u>5,044</u>	<u>8,950</u>
Unencumbered Cash, Ending	<u><u>8,950</u></u>	<u><u>5,049</u></u>

Wilson County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 12,560	9,718
Use of Money and Property		
Interest on Investments	37	141
Total Cash Receipts / Revenue	<u>12,597</u>	<u>9,859</u>
Expenditures and Transfers		
General Government		
Contractual Services	16,835	14,194
Total Expenditures and Transfers	<u>16,835</u>	<u>14,194</u>
Receipts Over (Under)		
Expenditures and Transfers	(4,238)	(4,335)
Unencumbered Cash, Beginning	<u>19,727</u>	<u>15,489</u>
Unencumbered Cash, Ending	<u><u>15,489</u></u>	<u><u>11,154</u></u>

Wilson County, Kansas
 Sheriff's Special Donations Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 660	1,138
Total Cash Receipts / Revenue	<u>660</u>	<u>1,138</u>
Expenditures and Transfers		
Public Safety		
Commodities		708
Total Expenditures and Transfers		<u>708</u>
Receipts Over (Under)		
Expenditures and Transfers	660	430
Unencumbered Cash, Beginning	<u>1,430</u>	<u>2,090</u>
Unencumbered Cash, Ending	<u><u>2,090</u></u>	<u><u>2,520</u></u>

Wilson County, Kansas
Registered Offenders Fees Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$	1,060
Total Cash Receipts / Revenue		1,060
Expenditures and Transfers		
Public Safety		
Commodities		88
Total Expenditures and Transfers		88
Receipts Over (Under)		
Expenditures and Transfers		972
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		972

Wilson County, Kansas
 Bioterrorism Grant Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 44,283	5,450
Total Cash Receipts / Revenue	<u>44,283</u>	<u>5,450</u>
Expenditures and Transfers		
Health		
Personal Services	32,223	
Contractual Services	12,422	53
Commodities	6,045	2,547
Total Expenditures and Transfers	<u>50,690</u>	<u>2,600</u>
Receipts Over (Under)		
Expenditures and Transfers	(6,407)	2,850
Unencumbered Cash, Beginning	<u>11,588</u>	<u>5,181</u>
Unencumbered Cash, Ending	<u><u>5,181</u></u>	<u><u>8,031</u></u>

Wilson County, Kansas
SLVC Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	63,999
Total Cash Receipts / Revenue		63,999
Expenditures and Transfers		
General Government		
Commodities		13,322
Total Expenditures and Transfers		13,322
Receipts Over (Under)		
Expenditures and Transfers		50,677
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		50,677

Wilson County, Kansas
Federal Aid - Health Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	2,534
Total Cash Receipts / Revenue		2,534
Expenditures and Transfers		
Health		
Commodities		2,427
Total Expenditures and Transfers		2,427
Receipts Over (Under)		
Expenditures and Transfers		107
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		107

Wilson County, Kansas
Community Development Block Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 2,595	
Total Cash Receipts / Revenue	<u>2,595</u>	
Expenditures and Transfers		
General Government		
Contractual Services	<u>1,509</u>	
Total Expenditures and Transfers	<u>1,509</u>	
Receipts Over (Under)		
Expenditures and Transfers	1,086	
Unencumbered Cash, Beginning		<u>1,086</u>
Unencumbered Cash, Ending	<u>1,086</u>	<u>1,086</u>

Wilson County, Kansas
LEPC Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
None	\$	
Expenditures and Transfers		
Public Safety		
Contractual Services		16,366
Total Expenditures and Transfers		16,366
Receipts Over (Under)		
Expenditures and Transfers		(16,366)
Unencumbered Cash, Beginning	16,366	16,366
Unencumbered Cash, Ending	16,366	

Wilson County, Kansas
FEMA Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 297,981	4,783
State Grant	<u>47,695</u>	<u>638</u>
Total Cash Receipts / Revenue	<u>345,676</u>	<u>5,421</u>
Expenditures and Transfers		
Disaster Recovery		
Capital Outlay	111,016	
Public Works	<u>231,898</u>	<u>5,421</u>
Total Expenditures and Transfers	<u>342,914</u>	<u>5,421</u>
Receipts Over (Under)		
Expenditures and Transfers	2,762	
Unencumbered Cash, Beginning	(<u>2,762</u>)	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Wilson County, Kansas
Emergency Preparedness Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 19,507	20,267
Total Cash Receipts / Revenue	<u>19,507</u>	<u>20,267</u>
Expenditures and Transfers		
General Government		
Contractual Services	2,240	4,604
Commodities	<u>25,863</u>	<u>14,402</u>
Total Expenditures and Transfers	<u>28,103</u>	<u>19,006</u>
Receipts Over (Under)		
Expenditures and Transfers	(8,596)	1,261
Unencumbered Cash, Beginning	<u>29,225</u>	<u>20,629</u>
Unencumbered Cash, Ending	<u><u>20,629</u></u>	<u><u>21,890</u></u>

Wilson County, Kansas
Clock Tower Donations Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 50	1,225
Total Cash Receipts / Revenue	<u>50</u>	<u>1,225</u>
Expenditures and Transfers		
General Government		
Contractual Services		1,307
Total Expenditures and Transfers		<u>1,307</u>
Receipts Over (Under)		
Expenditures and Transfers	50	(82)
Unencumbered Cash, Beginning		50
Prior Year Encumbr. Cancelled		100
Unencumbered Cash, Ending	<u>50</u>	<u>68</u>

Wilson County, Kansas
 Diversion Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,890	14,739
Total Cash Receipts / Revenue	<u>8,890</u>	<u>14,739</u>
Expenditures and Transfers		
General Government		
Personal Services	2,000	
Contractual Services	20,144	7,262
Commodities	<u>4,268</u>	<u>4,268</u>
Total Expenditures and Transfers	<u>22,144</u>	<u>11,530</u>
Receipts Over (Under)		
Expenditures and Transfers	(13,254)	3,209
Unencumbered Cash, Beginning	<u>24,040</u>	<u>10,786</u>
Unencumbered Cash, Ending	<u><u>10,786</u></u>	<u><u>13,995</u></u>

Wilson County, Kansas
 KSDE - BWM Site Cleanup Grant Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 4,625	
Total Cash Receipts / Revenue	<u>4,625</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	4,625	
Unencumbered Cash, Beginning		4,625
Unencumbered Cash, Ending	<u>4,625</u>	<u>4,625</u>

Wilson County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Altoona City, General	\$	24,271	24,271	
Altoona City, Weed		152	152	
Altoona City, Library		3,250	3,250	
Altoona City, Bond & Interest		12,091	12,091	
Benedict City, General		1,761	1,761	
Buffalo City, General		46,024	46,024	
Buffalo City, Bond & Interest		16,804	16,804	
Buffalo City, Employee Benefits		2	2	
Coyville City, General		3,278	3,278	
Fredonia City, Refuse		1,455	1,455	
Fredonia City, General		458,065	458,065	
Fredonia City, Bond & Interest		48,862	48,862	
Fredonia City, Library		125,536	125,536	
Fredonia City, Recreation		4	4	
Fredonia City, Employee Benefits		172	172	
Fredonia City, Special Weeds		150	150	
Neodesha City, General		339,399	339,399	
Neodesha City, Library		52,471	52,471	
Neodesha City, Recreation		464	464	
Neodesha City, Industrial Dev.		10,501	10,501	
Neodesha City, Employees Benefit		7	7	
Neodesha City, Weed		2,478	1,803	675
Neodesha City, Sewer		80,615	80,615	
New Albany City, General		1,330	1,330	
Subtotal Cities		<u>1,229,142</u>	<u>1,228,467</u>	<u>675</u>
Townships:				
Cedar Township, General		4	4	
Chetopa Township, General		996	996	
Chetopa Township, Cemetery		2,276	2,276	
Fall River Township, General		648	648	
Fall River Township, Building		1,010	1,010	
Fall River Township, Cemetery		3,852	3,852	
Guilford Township, General		1,002	1,002	
Guilford Township, Fire		1,978	1,978	
Neodesha Township, General		3,974	3,974	
Neodesha Township, Fire		14,576	14,576	
Newark Township, General		259	258	1
Newark Township, Fire		749	748	1
Pleasant Valley Township, General		1,064	1,064	
Prairie Township, General		391	391	
Verdigris Township, General		1,079	1,079	
Subtotal Townships		<u>33,858</u>	<u>33,856</u>	<u>2</u>
Schools:				
U.S.D. #447 General		27,545	27,160	385
U.S.D. #447 Supplemental General		32,725	32,725	
U.S.D. #447 Capital Outlay		5	5	
U.S.D. #447 Recreation Commission		3,023	3,023	

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
U.S.D.#387, General		367,672	363,802	3,870
U.S.D.#387, Supplemental General		421,109	421,109	
U.S.D.#461, General		370,052	367,462	2,590
U.S.D.#461, Capital Outlay		1,512	1,512	
U.S.D.#461, Bond & Interest		225,488	225,488	
U.S.D. #461, Supplemental General		632,948	632,948	
U.S.D. #461, Recreation Commission		47,193	47,193	
U.S.D.#484, General		603,133	599,149	3,984
U.S.D.#484, Capital Outlay		151,370	151,370	
U.S.D.#484, Bond & Interest		102	102	
U.S.D.#484, Supplemental General		793,151	793,151	
U.S.D. #484 Recreation		56,750	56,750	
Subtotal Schools		<u>3,733,778</u>	<u>3,722,949</u>	<u>10,829</u>
Cemeteries:				
High Prairie #1, Cem 23		4,783	4,783	
Buffalo #2, Cem 24,	25	7,531	7,556	
Maple Grove #3, Cem 25		2,755	2,755	
Little Sandy #40, Cem 26		1,036	1,036	
Farmington #5, Cem 27		3,497	3,497	
Grandview #6Jt. Cem 28	17	2,926	2,943	
Big Sandy #7, Cem 29		52	51	1
Bachelor #8, Cem 30		1,220	1,220	
Pleasant Valley #9, Cem 31		2,116	2,116	
Cedar #10, Cem 32		26,406	26,406	
Vilas Bethel #11, Cem 33		3,631	3,631	
Mt. Pleasant #12, Cem 34		2,059	2,059	
Coyville #13, Cem 35		2,978	2,978	
Varner Ross #14, Cem 36	19	2,855	2,874	
Talleyrand #15, Cem 37		3,848	3,848	
Star #16, Cem 38		1,873	1,873	
Caley #17Jt, Cem 39		966	966	
Shelly #18, Cem 40		1,876	1,876	
Colfax Village Creek #19, Cem 41		2,063	2,063	
Subtotal Cemeteries	<u>61</u>	<u>74,471</u>	<u>74,531</u>	<u>1</u>
Watershed Districts:				
Elk River Jt47, Watershed		803	803	
Cedar Creek Jt56 Watershed		127	127	
Duck Creek Jt 59 Watershed		7,250	7,250	
Tri Creed Jt 100, Watershed		41,681	41,681	
Turkey Creek Jt 103, Watershed		794	794	
Subtotal Watershed Districts		<u>50,655</u>	<u>50,655</u>	
Regional Library:				
		80,251	80,251	
		5,656	5,656	
Subtotal Regional Library		<u>85,907</u>	<u>85,907</u>	
Total Subdivisions	<u>61</u>	<u>5,207,811</u>	<u>5,196,365</u>	<u>11,507</u>

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
State Funds:				
		75,645	75,645	
		38,542	38,542	
		13,422	13,422	
		3	3	
Total State Funds	<u> </u>	<u>127,612</u>	<u>127,612</u>	<u> </u>
Other Agency Funds:				
Payroll Clearing	162,238	1,659,516	1,658,790	162,964
Motor Vehicle Licenses	11	665,699	665,459	251
Juvenile Electronic Monitoring	707		707	
Driver License Fees	1	22,380	22,347	34
Game Licenses	774	14,820	15,117	477
MVR Copy Fees	20	290	310	
Heritage Trust	568	2,309	2,323	554
Unclaimed Money	4,818			4,818
Cash Bond Deposits	10,633	37		10,670
Sales Tax	21,489	311,385	310,322	22,552
State Election Fees	70		70	
IRP - Large Trucks		14,380	14,380	
State VIN Fees	45	494	512	27
Oil & Gas Depletion Fund	202,716	85,525	287,716	525
Treasurer's Holding Account	8,800	7,296	7,836	8,260
Total Other Agency Funds	<u>412,890</u>	<u>2,784,131</u>	<u>2,985,889</u>	<u>211,132</u>
Distributable Funds:				
Current Tax	5,350,435	9,557,785	9,236,831	5,671,389
Delinquent Tax	8,158	260,995	264,651	4,502
Motor Vehicle Tax	4,896	910,580	912,088	3,388
Recreational Vehicle Tax		20,208	20,208	
Mineral Production Tax		88,391	88,391	
Local Alcoholic Liquor		14,383	14,383	
In Lieu of Tax	14,315	30,831	33,701	11,445
Neighborhood Revitalization		13,035	13,035	
Total Distributable Funds	<u>5,377,804</u>	<u>10,896,208</u>	<u>10,583,288</u>	<u>5,690,724</u>
Total Agency Funds	<u>5,790,755</u>	<u>19,015,762</u>	<u>18,893,154</u>	<u>5,913,363</u>

County of Wilson, Kansas
Reconciliation of 2010 Tax Roll
For the Year Ended December 31, 2011

Schedule 4

<u>County Clerk's Abstract of Taxes Levied</u>	\$	10,101,104
Add: Supplemental Tax Roll		104,078
Deduct: Taxes Abated		<u>(399,727)</u>
Tax Roll as Adjusted		<u><u>9,805,455</u></u>
 <u>County Treasurer's Accounting:</u>		
Net Current Tax Collections	\$	9,254,324
Uncollected:		
Personal Property		28,767
Real Estate		<u>522,364</u>
Total Uncollected		<u>551,131</u>
Net Tax Roll		<u><u>9,805,455</u></u>

County of Wilson, Kansas
Rhonda Willard, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 1 of 4)

Balance - January 1		\$	220
<u>Receipts:</u>			
Fish and Game Licenses	\$	14,818	
Clerk's Fees		<u>1,157</u>	
Total Receipts			15,975
<u>Disbursements:</u>			
To County Treasurer:			<u>15,975</u>
Balance - December 31			<u><u>220</u></u>

County of Wilson, Kansas
Teresa Young, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 2 of 4)

Balance - January 1		\$	0
<u>Receipts:</u>			
Mortgage Registration Fees	\$	59,856	
Recording Fees and Maps		17,266	
Fax and Copy Fees		9,686	
Technology Fund Fees		<u>4,806</u>	
Total Receipts			91,614
<u>Disbursements:</u>			
To County Treasurer			<u>91,614</u>
Balance - December 31			<u><u>0</u></u>

County of Wilson, Kansas
Janel Downey, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
(Page 3 of 4)

Balance - January 1		\$ 110,897
<u>Receipts:</u>		
Clerk Fee State	\$ 174,563	
LETC	34,986	
IDS	1,189	
Criminal Probation Fee	10,512	
Driver License Reinstatement	11,321	
Indigent Defense Fee (BIDS)	1,303	
Checking Interest	526	
Fines, Penalties and Forfeitures	257,628	
Marriage License Fee	3,009	
KBI DNA Database Fee	308	
Clerk Fee County	4,574	
Prosecuting Attorney Training Fund	4,672	
Juvenile Supervision Fee	915	
Attorney Fee County	52,423	
Witness Fee	179	
Alcohol/Blood/Drug Testing	4,219	
Miscellaneous Fees	975	
Finger Print Fee	2,120	
FG Prosecution Fee	675	
Law Library Fee	21,139	
Attorney Fee State	21,583	
KBI Lab Fee	7,113	
Criminal /Juvenile/ Civil Bond	76,799	
Restitution	46,991	
Overage Refund	618	
Unapplied Receipts	67,047	
Judgments Payable	28,971	
Unclaimed Property	309	
Judicial Branch Surcharge	67,022	
Total Receipts		903,689
<u>Disbursements:</u>		
Clerk Fee State	\$ 174,563	
LETC	34,986	
IDS	1,189	
Criminal Probation Fee	10,512	
Driver License Reinstatement	11,321	
Indigent Defense Fee (BIDS)	1,303	
Checking Interest	544	
Fines, Penalties and Forfeitures	257,628	
Marriage License Fee	3,009	
KBI DNA Database Fee	308	
Clerk Fee County	4,574	
Prosecuting Attorney Training Fund	4,672	
Juvenile Supervision Fee	915	
Attorney Fee County	52,423	
Witness Fee	179	
Alcohol/Blood/Drug Testing	4,219	
Miscellaneous Fees	975	
Finger Print Fee	2,120	
FG Prosecution Fee	675	
Law Library Fee	21,139	
ADSAP		
Attorney Fee State	21,583	
KBI Lab Fee	7,113	
Criminal /Juvenile/ Civil Bond	59,016	
Restitution	47,052	
Overage Refund	598	
Unapplied Receipts	67,520	
Judgments Payable	19,689	
Unclaimed Property	290	
Judicial Branch Surcharge	67,022	
Total Disbursements		877,137
Balance - December 31		137,449
Composition of Ending Balance:		
Demand Deposit, State Bank of Fredonia, Fredonia, Kansas		137,449

County of Wilson, Kansas
Dan Bath, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 4 of 4)

Balance - January 1		\$	
<u>Receipts:</u>			
Sheriff Fees	\$	5,450	
Jail Keep and Work Release		264,180	
Commissary and Commissions		25,404	
VIN Fees		5,010	
Insurance Proceeds		7,024	
Miscellaneous Reimbursements		<u>9,822</u>	
Total Receipts			316,890
<u>Disbursements:</u>			
To County Treasurer:			
Sheriff Fees	\$	5,450	
Jail Keep and Work Release		264,180	
Commissary and Commissions		25,404	
VIN Fees		5,010	
Insurance Proceeds		7,024	
Miscellaneous Reimbursements		<u>9,822</u>	
Total Disbursements			<u>316,890</u>
Balance - December 31			<u><u>0</u></u>

Wilson County, Kansas
Reconciliation of Expenditures
For the Year Ended December 31, 2011

Schedule 6

Total Expenditures per Schedule 1	\$ 7,621,688
Plus Non Budgeted Funds:	
Special Equipment Reserve	11,407
Special Machinery	196,787
Special Auto Fund	89,995
Prosecuting Attorney Training	1,778
Special Law Enforcement Trust Fund	5,187
Register of Deeds Technology Fund	14,194
Sheriff's Special Donations	708
Registered Offenders	88
Bioterrorism Grant	2,600
SLVC Grant	13,322
Federal Aid - Health	2,427
LEPC Grant	16,366
FEMA Grant	5,421
Emergency Preparedness Grant	19,006
Clock Tower Donations	1,307
Diversion Fees	11,530
Total Expenditures per Financial Statement	<u>8,013,811</u>